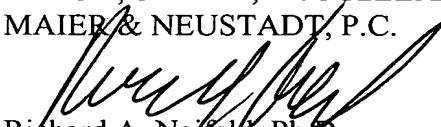


The present CPA is being filed along with a Notice of Appeal and Appeal Brief responding to the Notice of Withdrawal from Issue mailed February 13, 2001.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,  
MAIER & NEUSTADT, P.C.

  
Richard A. Neifeld, Ph.D.  
Attorney of Record  
Registration No. 35,299

Carlos R. Villamar  
Registration No. 43,224



**22850**

(703) 413-3000  
Fax #: (703) 413-2220  
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